

1. How the Object Field Is Used

The object field applies to expenditures, revenues, and balance sheet accounts. The object classifies expenditures according to the types of items purchased or services obtained. It classifies revenues by the general source and type of revenue. This field also identifies the balance sheet accounts (i.e., assets, liabilities, and fund balances).

The following pages provide an example of how to use the object field.

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2. Examples of Coding the Object Field

Revenue Transaction

The school district has a cafeteria and receives multiple sources of revenue to operate the food service activities. The revenue would be coded as follows:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
13	5310	0	0000	0000	8220	000
13	5310	0	0000	0000	8520	000
13	5310	0	0000	0000	8634	000

- Fund 13 is the Cafeteria Fund.
- Resource 5310 is Child Nutrition-School Programs.
- Project Year is not necessary for this resource.
- Goal is generally not required for revenues.
- Function is not required for revenues.
- **Object 8220 is federal Child Nutrition Programs, Object 8520 is state Child Nutrition, and Object 8634 is local Food Service Sales.**
- School is not required.

Expenditure Transaction

- (a) Food is purchased for meal preparation and soap for washing dishes. The expenditure would be coded as follows:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
13	5310	0	0000	3700	4700	123
13	5310	0	0000	3700	4300	123

- Fund 13 is the Cafeteria Fund.
- Resource 5310 is Child Nutrition-School Programs.
- Project Year is not necessary for this resource.
- Goal 0000 is Undistributed because students of several goals are served.
- Function 3700 is Food Services.
- **Object 4700 is Food, and Object 4300, Materials and Supplies, covers other miscellaneous supplies used in the cafeteria.**
- School 123 is the ABC Elementary School. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.

- (b) At year-end the cafeteria is charged for its share of direct support and indirect costs:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	13	5310	0	0000	7200	7350	000
Dr	13	5310	0	0000	8100	7350	000
Cr	13	5310	0	0000	0000	9110	000
Dr	01	0000	0	0000	0000	9110	000
Cr	01	0000	0	0000	7200	7350	000
Cr	01	0000	0	0000	8100	7350	000

- Fund 13 is the Cafeteria Fund, and Fund 01 is the General Fund.
- Resource 5310 is Child Nutrition-School Programs; Resource 0000 is Unrestricted Resources.
- Project Year is not necessary for this resource.
- Goal 0000 is Undistributed because students of several goals are served. Function 8100 is Plant Maintenance and Operations; Function 7200 is Other General Administration from which indirect costs are charged.
- **Object 7350 is Direct Support/Indirect Costs for Interfund Charges.**
- School is not required.

Balance Sheet Transaction

At year-end a transfer of cash from the General Fund is required to cover the excess of expenditures over cash receipts. This transfer is payable to the General Fund from the Cafeteria Fund:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
13	5310	0	0000	0000	9610	000

- Fund 13 is the Cafeteria Fund.
- Resource 5310 is Child Nutrition-School Programs.
- Project Year is not necessary for this resource.
- Goal is not required for balance sheet accounts.
- Function is not required in balance sheet accounts.
- **Object 9610 is Due to Other Funds.**
- School is not required.

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3. List of Object Accounts

<u>Code</u>	<u>Description</u>
1000–7999	EXPENDITURES
1000–1999	Certificated Personnel Salaries
1100	Teachers' Salaries
1200	Certificated Pupil Support Salaries
1300	Certificated Supervisors' and Administrators' Salaries
1900	Other Certificated Salaries
2000–2999	Classified Personnel Salaries
2100	Instructional Aides' Salaries
2200	Classified Support Salaries
2300	Classified Supervisors' and Administrators' Salaries
2400	Clerical, Technical, and Office Staff Salaries
2900	Other Classified Salaries
3000–3999	Employee Benefits
3101	State Teachers' Retirement System, certificated positions
3102	State Teachers' Retirement System, classified positions
3201	Public Employees' Retirement System, certificated positions
3202	Public Employees' Retirement System, classified positions
3301	OASDI/Medicare/Alternative, certificated positions
3302	OASDI/Medicare/Alternative, classified positions
3401	Health & Welfare Benefits, certificated positions
3402	Health & Welfare Benefits, classified positions
3501	State Unemployment Insurance, certificated positions
3502	State Unemployment Insurance, classified positions
3601	Workers' Compensation Insurance, certificated positions
3602	Workers' Compensation Insurance, classified positions
3701	Retiree Benefits, certificated positions
3702	Retiree Benefits, classified positions
3801	PERS Reduction, certificated positions
3802	PERS Reduction, classified positions
3901	Other Benefits, certificated positions
3902	Other Benefits, classified positions
4000–4999	Books and Supplies
4100	Approved Textbooks and Core Curricula Materials
4200	Books and Other Reference Materials
4300	Materials and Supplies
4400	Noncapitalized Equipment
4700	Food
5000–5999	Services and Other Operating Expenditures
5200	Travel and Conferences
5300	Dues and Membership
5400	Insurance
5440	<i>Pupil Insurance</i>
5450	<i>Other Insurance</i>

<u>Code</u>	<u>Description</u>
5500	Operation and Housekeeping Services
5600	Rentals, Leases, Repairs, and Noncapitalized Improvements
5700–5799	Direct Costs Transfers
5710	Direct Costs for Transfer of Services
5750	Direct Costs for Interfund Services
5800	Professional/Consulting Services and Operating Expenditures
5900	Communications
6000–6900	Capital Outlay
6100	Sites and Improvement of Sites
6200	Buildings and Improvement of Buildings
6300	Books and Media for New School Libraries or Major Expansion of School Libraries
6400	Equipment
6500	Equipment Replacement
6900	Depreciation Expense (for proprietary and fiduciary funds only)
7000–7399	Other Outgo
7100–7199	Tuition
7110	Tuition for Instruction Under Interdistrict Attendance Agreements
7130	State Special Schools
7141	Other Tuition, Excess Costs, and/or Deficits Payments to School Districts
7142	Other Tuition, Excess Costs, and/or Deficits Payments to County Offices
7143	Other Tuition, Excess Costs, and/or Deficits Payments to JPAs
7200–7299	Other Transfers Out
7211	Transfers of Pass-through Revenues to Districts
7212	Transfers of Pass-through Revenues to County Offices
7213	Transfers of Pass-through Revenues to JPAs
7221	Transfers of Apportionments to Districts
7222	Transfers of Apportionments to County Offices
7223	Transfers of Apportionments to JPAs
7280	Transfers to Charter Schools Funding in Lieu of Property Taxes
7281	All Other Transfers to Districts
7282	All Other Transfers to County Offices
7283	All Other Transfers to JPAs
7299	All Other Transfers Out to All Others
7300–7399	Direct Support/Indirect Costs
7310	Direct Support/Indirect Costs Charges
7350	Direct Support/Indirect Costs for Interfund Charges
7430–7439	Debt Service
7432	State School Building Repayment
7433	Bond Redemptions
7434	Bond Interest and Other Service Charges
7435	Repayment of State School Building Fund Aid—Proceeds from Bonds
7436	Payments to Original District for Acquisition of Property
7438	Debt Service—Interest
7439	Other Debt Service—Principal

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<u>Code</u>	<u>Description</u>
7600–7699	Other Financing Uses
7600–7629	Interfund Transfers Out
7611	From General Fund to Child Development Fund
7612	Between General Fund and Special Reserve Fund
7613	To State School Building Fund/County School Facility Fund from All Other Funds of the District
7614	From Bond Interest and Redemption Fund to the General Fund
7615	From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	From General Fund to Cafeteria Fund
7619	Other Authorized Interfund Transfers Out
7630–7699	All Other Financing Uses
7651	Transfers from Funds of Lapsed/Reorganized Districts
7699	All Other Financing Uses
8000–8999	REVENUE
8010–8099	Revenue Limit Sources
8010–8019	Principal Apportionment
8011	Revenue Limit State Aid—Current Year
8015	Charter Schools General Purpose Entitlement—State Aid
8019	Revenue Limit State Aid—Prior Years
8020–8039	Tax Relief Subventions
8021	Homeowners' Exemption
8022	Timber Yield Tax
8029	Other Subventions/In-Lieu Taxes
8040–8079	County and District Taxes
8041	Secured Rolls Tax
8042	Unsecured Roll Taxes
8043	Prior Years' Taxes
8044	Supplemental Taxes
8045	Education Revenue Augmentation Fund (ERAF)
8047	Community Redevelopment Funds
8048	Penalties and Interest from Delinquent Taxes
8070	Receipts from County Board of Supervisors
8080–8089	Miscellaneous Funds
8081	Royalties and Bonuses
8082	Other in Lieu Taxes
8089	Less: Non-Revenue Limit (50 Percent) Adjustment
8090–8099	Revenue Limit Transfers
8091	Revenue Limit Transfers
8092	PERS Reduction Transfer
8097	Property Taxes Transfers
8100–8299	Federal Revenue
8110	Maintenance and Operations (Public Law 81-874)
8181	Special Education—Entitlement
8182	Special Education—Discretionary Grants
8220	Child Nutrition Programs
8260	Forest Reserve Funds
8270	Flood Control Funds

<u>Code</u>	<u>Description</u>
8280	U.S. Wildlife Reserve Funds
8281	FEMA
8285	Interagency Contracts Between LEAs
8287	Pass-through Revenues from Federal Sources
8290	All Other Federal Revenue
8300–8599	Other State Revenues
8311	Other State Apportionments—Current Year
8319	Other State Apportionments—Prior Year
8425	Year-Round School Incentive
8434	Class Size Reduction, Grades K–3
8435	Class Size Reduction, Grade 9
8480	Charter Schools Categorical Block Grant
8520	Child Nutrition
8530	Child Development Apportionments
8540	Deferred Maintenance Allowance
8545	School Facilities Apportionments
8550	Mandated Cost Reimbursements
8560	State Lottery Revenue
8571–8579	Tax Relief Subventions
8571	Voted Indebtedness Levies, Homeowners' Exemptions
8572	Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes
8575	Other Restricted Levies, Homeowners' Exemption
8576	Other Restricted Levies, Other Subventions/In-Lieu Taxes
8587	Pass-through Revenues from State Sources
8590	All Other State Revenue
8600–8799	Other Local Revenue
8610–8629	County and District Taxes
8611	Voted Indebtedness Levies, Secured Roll
8612	Voted Indebtedness Levies, Unsecured Roll
8613	Voted Indebtedness Levies, Prior Years' Taxes
8614	Voted Indebtedness Levies, Supplemental Taxes
8615	Other Restricted Levies, Secured Roll
8616	Other Restricted Levies, Unsecured Roll
8617	Other Restricted Levies, Prior Years' Taxes
8618	Other Restricted Levies, Supplemental Taxes
8621	Parcel Taxes
8622	Other Non-Ad Valorem Taxes
8625	Community Redevelopment Funds Not Subject to Revenue Limit Deduction
8629	Penalties and Interest from Delinquent Non-Revenue Limit Taxes
8631–8639	Sales
8631	Sale of Equipment and Supplies
8632	Sale of Publications
8634	Food Service Sales
8639	All Other Sales
8650	Leases and Rentals
8660	Interest
8662	Net Increase (Decrease) in the Fair Value of Investments

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<u>Code</u>	<u>Description</u>
8670–8689	Fees and Contracts
8671	Adult Education Fees
8672	Nonresident Student Fees
8673	Child Development Parent Fees
8674	In-District Premiums/Contributions
8675	Transportation Fees from Individuals
8677	Interagency Services Between LEAs
8681	Mitigation/Developer Fees
8689	All Other Fees and Contracts
8690–8699	Other Local Revenue
8691	Plus: Miscellaneous Funds Non-Revenue Limit (50 Percent) Adjustment
8697	Pass-through Revenue from Local Sources
8699	All Other Local Revenue
8710	Tuition
8780	Charter Schools Funding in Lieu of Property Taxes
8781	All Other Transfers from Districts
8782	All Other Transfers from County Offices
8783	All Other Transfers from JPAs
8791	Transfers of Apportionments from Districts
8792	Transfers of Apportionments from County Offices
8793	Transfers of Apportionments from Joint Powers Agreements (JPAs)
8799	Other Transfers In from All Others
8910–8979	Other Financing Sources
8910–8929	Interfund Transfers In
8911	To Child Development Fund from General Fund
8912	Between General Fund and Special Reserve Fund
8913	To State School Building Fund/County School Facilities Fund from All Other Funds
8914	To General Fund from Bond Interest and Redemption Fund
8915	To Deferred Maintenance Fund from General, Special Reserve, and Building Funds
8916	To Cafeteria Fund from General Fund
8919	Other Authorized Interfund Transfers In
8930–8979	All Other Financing Sources
8931	Emergency Apportionments
8951	Proceeds from Sale of Bonds
8953	Proceeds from Sale/Lease Purchase of Land and Buildings
8961	County School Building Aid
8965	Transfers from Fund of Lapsed/Reorganized Districts
8971	Proceeds from Certificates of Participation
8972	Proceeds from Capital Leases
8973	Proceeds from Lease Revenue Bonds
8979	All Other Financing Sources
8980–8999	Contributions
8980	Contributions from Unrestricted Resources
8990	Contributions from Restricted Revenues
8998	Flexibility Transfer

<u>Code</u>	<u>Description</u>
9000–9999	BALANCE SHEET
9100–9499	Assets
9110	Cash in County Treasury
9111	Fair Value Adjustment to Cash in County Treasury
9120	Cash in Bank
9130	Revolving Cash Account
9135	Cash with a Fiscal Agent/Trustee
9140	Cash Collections Awaiting Deposit
9150	Investments
9200	Accounts Receivable
9290	Due from Grantor Governments
9310	Due from Other Funds
9320	Stores
9330	Prepaid Expenditures (Expenses)
9340	Other Current Assets
9400–9499	Fixed Assets
9410	Land
9420	Improvement of Sites
9425	Accumulated Depreciation—Improvement of Sites
9430	Buildings
9435	Accumulated Depreciation—Buildings
9440	Equipment
9445	Accumulated Depreciation—Equipment
9450	Work in Progress
9500–9699	Liabilities
9500	Accounts Payable (Current Liabilities)
9501–9589	<i>Accounts Payable (Locally Defined)</i>
9590	Due to Grantor Governments
9610	Due to Other Funds
9620	Due to Student Groups/Other Agencies
9640	Current Loans
9650	Deferred Revenue
9660–9669	Long-Term Liabilities (Not Used in Governmental or Expendable Trust Funds)
9661	General Obligation Bond Payable
9662	State School Building Loan Payable
9664	Other Postemployment Benefits
9665	Compensated Absences Payable
9666	COPs Payable
9667	Capital Leases Payable
9668	Lease Revenue Bonds Payable
9669	Other General Long-Term Debt
9700–9799	Fund Balance
9700–9759	Fund Balance, Reserved
9710–9719	Reserve for Nonexpendable Assets
9711	Reserve for Revolving Cash
9712	Reserve for Stores
9713	Reserve for Prepaid Expenditures (Expenses)

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<u>Code</u>	<u>Description</u>
9719	Reserve for All Others
9720	<i>Reserve for Encumbrances</i>
9730	General Reserve
9740	Legally Restricted Balance
9760–9799	Fund Balance, Unreserved
9770	Designated for Economic Uncertainties
9775	Designated for the Unrealized Gains of Investments and Cash in County Treasury
9780	Other Designations
9790	Undesignated/Unappropriated
9791	Beginning Fund Balance
9793	Audit Adjustments
9795	Other Restatements
9800–9829	<i>Budgetary Accounts</i>
9810	<i>Estimated Revenue</i>
9815	<i>Estimated Other Financing Sources</i>
9820	<i>Appropriations</i>
9825	<i>Estimated Other Financing Uses</i>
9830–9899	<i>Control Accounts</i>
9830	<i>Encumbrances</i>
9840	<i>Revenue</i>
9845	<i>Other Financing Sources</i>
9850	<i>Expenditures</i>
9855	<i>Other Financing Uses</i>
9910–9979	<i>Nonoperating Accounts</i>
9910	<i>Suspense Clearing</i>
9980–9989	Other Debits
9980	Amount Available
9989	Amount to Be Provided
9990–9999	Other Credits
9990	Investment in General Fixed Assets

4. Flexibility of the Object Field

The LEA may code its transactions to only the minimum level required by CDE, such as:

1100	Teachers' Salaries
1200	Certificated Pupil Support Salaries
1300	Certificated Supervisors' and Administrators' Salaries
1900	Other Certificated Salaries

Or the LEA may make use of the last two digits to add more detail to the object codes. Since the localized codes must be rolled up into the CDE-defined level of detail, the definitions must be compatible. For example:

<i>1100</i>	<i>Teachers' Salaries, full-time permanent positions</i>
<i>1110</i>	<i>Teachers' Salaries, part-time positions</i>
<i>1120</i>	<i>Teachers' Salaries, substitutes</i>

In this example, the LEA has used locally defined objects that must be rolled up to Object 1100, Teachers' Salaries, for presentation of data to CDE.

Many object codes that were used in the past are now unnecessary because of the addition of the Function field.

Note: If LEAs elect to add codes, they should be aware that in the future, these numbers may be preempted by CDE for other uses.

The fourth digit of objects 3000–3999 has been restricted by CDE to a specific definition. The third digit is available for LEA use if it rolls up to zero when submitted to CDE.

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5. List of Object Accounts with Descriptions

<u>Code</u>	<u>Description</u>
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1000–7999	EXPENDITURES
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<i>Note:</i> See Appendix A for common function/object relationships found in salary expenditures.
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1000–1999	Certificated Personnel Salaries. Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence continue to be charged in the same manner and to the same account classification that was applicable while the employee was in active service of the LEA.
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Generally for compensated time off, coding of a substitute in a position recorded in Objects 1000–1999 should follow the goal and function of the absent employee. However, for other than compensated time off, such as release for negotiations, a substitute should be recorded in the appropriate goal and function.

1100	Teachers' Salaries. Record the full-time, part-time, and prorated portions of salaries for all certificated personnel employed to teach the pupils of the district or pupils in schools maintained by a county superintendent of schools. Include salaries for teachers of children in homes or hospitals, all special education resource specialists and teachers, substitute teachers, and instructional television teachers. Include salaries of teachers who provide instruction to students on a pullout basis.
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The separate recording of teachers' salaries is required by *Education Code* Section 41011 and is limited to salaries of certificated employees paid to teach the pupils of the district or pupils in schools maintained by a county superintendent.

The following comments, interpretations, and definitions are included to guide school officials in determining whether the total salary or a portion of the salary would be charged to Object 1100, Teachers' Salaries.

The total salary is recorded in Object 1100, Teachers' Salaries, under the following conditions: The teacher is an employee of the district or office of the county superintendent in a position requiring certification qualifications. The teachers' duties require him or her to teach pupils of the district for at least one full instructional period on each school day for which he or she is employed, and he or she is assigned no duties other than those that are connected with, or extensions of, classroom teaching. Such activities are limited to the following:

- Preparation for and evaluation of classroom work.
- Extracurricular activities that arise from classroom work and are extensions of it (e.g., class or club sponsorship or supervision at school functions).
- Management of and instruction in a study hall.
- Duties that are ordinarily assigned to certificated personnel in connection with the custody and control of pupils at recess, lunchtime, after school, or at other times.

CodeDescription

If a certificated employee teaches at least one instructional period each day that he or she is employed to teach and is also assigned other duties neither in connection with nor as an extension of classroom teaching, his or her salary must be prorated and recorded in Object 1100, Teachers' Salaries, and in the other objects that provide for recording of expenditures for the other assignment. The amount recorded in Object 1100, Teachers' Salaries, is the product of the employee's complete salary and the fraction of the full-time school day that the employee spent as a classroom teacher performing duties that are in connection with, or an extension of, classroom teaching as limited herein. The remaining portion is then charged to the Object in which expenditures for the other assignments are recorded. Some of the other assignments may pertain to work outside the field of teaching; if a teacher performs such assignments, it will be necessary to prorate a portion of the teacher's salary to classifications other than Object 1100, Teachers' Salaries.

The term *other assignments* that must be recorded or prorated to other object codes includes, but is not limited to, assignments usually and specifically assigned to certificated persons employed in the following types of positions :

- General supervisors, coordinators, directors, specialist, consultants, supervisors of special subjects or grades, and certificated assistants (Function 2100, Instruction-Related Service; Object 1300, Certificated Supervisors' and Administrators' Salaries).
- Chairperson of academic department (Function 2700, School Administration; Object 1300, Certificated Supervisors' and Administrators' Salaries).
- Principals, vice-principals, assistant principals, deans, and assistant deans in individual schools (Function 2700, School Administration; Object 1300, Certificated Supervisors' and Administrators' Salaries).
- Librarians, assistant librarians, audiovisual personnel, counselors, nurses, psychologists, psychometrists, audiometrists, and guidance and attendance personnel (Function 2420, Instructional Library, Media, and Technology; Object 1200, Certificated Pupil Support Salaries).
- The term *other assignments* also includes, but is not limited to, assignments usually and specifically assigned to persons in the classified service employed as school bus driver, custodian, secretary to the governing board, and supervisor of transportation.

1200

Certificated Pupil Support Salaries. Record the full-time, part-time, and prorated portions of salaries of all certificated personnel performing services of librarian, social worker, or certificated personnel doing pupil personnel work; psychologists and psychometrists; counselors, as well as health services rendered by physicians, oculists, dentists, dental hygienists, nurses, optometrists, school audiometrists, psychiatrists, ontologists, and other personnel as authorized in the field of physical and mental health and who are on the payroll of the LEA. Health services personnel must possess a services credential (*Education Code* sections 44872–44879 and 49422–49427).

1300

Certificated Supervisors' and Administrators' Salaries. Record the full-time, part-time, and prorated portions of salaries of principals, vice-principals, administrative deans in individual schools, and other personnel performing similar duties; certificated personnel engaged in instructional supervision, including general supervisors, coordinators, directors, consultants, and supervisors of special subjects or grades and their certificated assistants (whether or not they supervise staff); superintendents and/or deputy, associate, area, and

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Code

Description

assistant superintendents in districts and offices of county superintendents of school (*Education Code* sections 35028, 35029, 35030, 44065, 44066, and 44069).

Note: The term *supervision* is used to designate those activities having as their purpose the actual improvement of instruction under the direction of supervisors and assistants. Such activities include (1) personal conferences with teachers on instructional problems; (2) classroom visitation; (3) group conferences with teachers; and (4) demonstration teaching.

- 1900 **Other Certificated Salaries.** Record the full-time, part-time, and prorated portions of salaries for all certificated personnel who do not fall within one of the categories previously specified. Examples of such personnel are special education and/or other program specialists, certificated civic center employees, or resource teachers not performing duties as a classroom teacher. Object 1900 is not open to instructional functions.
- 2000–2999 **Classified Personnel Salaries.** Classified salaries are salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence will continue to be charged in the same manner and to the same account classification as was applicable while the employee was in active service for the LEA.
- Generally for compensated time off, individuals employed to substitute in a position recorded in Objects 2000–2999 should follow the goal and function of the absent employee. Individuals employed to substitute in a position recorded in Objects 1000–1999 for other than compensated time off should be recorded in the appropriate goal and function.
- Student employees are to be coded to the goal, function, and object that represent the position they are filling. However, if the student is being paid as part of an educational program such as work experience, use Function 1000, Instruction, and Object 2900, Other Classified Salaries.
- 2100 **Instructional Aides' Salaries.** Record total salaries paid to instructional aides who are required to perform any portion of their duty under the supervision of a classroom teacher or that of a special education resource specialist teacher (*Education Code* Section 41011). This code also includes other noncertificated instructional personnel, such as classified coaches and drug/alcohol program mentors.
- 2200 **Classified Support Salaries.** This code is used to record the full-time, part-time, and prorated portions of salaries of classified employees not defined elsewhere who are working in the instructional media and library, student support, pupil transportation, food services, and maintenance and operations functions.
- Salaries for the instructional media and library function include the salaries of library and media aides.
- Salaries for the student support function include the salaries of counselor aides and health aides.

Code**Description**

Salaries for the pupil transportation function include the salaries of bus drivers, mechanics, field coordinators, gasoline pump attendants, and all other personnel whose assignments are related to the transportation of students.

Salaries for the food service function include the salaries of nutritionists, cooks, helpers, and all other food service personnel except those engaged in the management of the food services program on a district-wide basis. The salary of a classified director of food services, if district-wide, is recorded under Object 2300, Classified Supervisors' and Administrators' Salaries. The salary of a certificated director of food services, if district-wide, is recorded under Object 1300, Certificated Supervisors' and Administrators' Salaries.

Salaries for the maintenance function include the salaries of carpenters, painters, plumbers, electricians, and other similar positions.

The salaries for the operations function include the salaries of custodians, matrons, general utility workers, firefighters, dairy workers, guards, gardeners, elevator operators, warehouse workers, delivery personnel, truck drivers, and other similar positions.

- 2300 **Classified Supervisors' and Administrators' Salaries.** Record the full-time, part-time, and prorated portions of salaries of supervisory personnel who are business managers, controllers, directors, chief accountants, supervisors, purchasing agents, site administrators, assistant superintendents, and superintendents. Include governing board members and personnel commission members (for assistant superintendents and superintendents, see *Education Code* sections 35028, 35029, 35030, 44065, 44066, and 44069).
- 2400 **Clerical, Technical, and Office Staff Salaries.** Record the full-time, part-time, and prorated portions of salaries paid to clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators, and others in similar positions.
- 2900 **Other Classified Salaries.** Record the full-time, part-time, and prorated portions of salaries not identifiable with Objects 2100 through 2400 (e.g., noon supervision personnel, students employed for work experience, civic center aides, and building inspectors). Students employed as part of a work-study curriculum or job training grant are coded to Function 1000, Instruction.
- 3000–3999 **Employee Benefits.** Record employers' contributions to retirement plans and health and welfare benefits, including cash in lieu of benefits for employees, their dependents, retired employees, and board members. Benefits are separated into two categories. A code that ends in 1 indicates benefits paid to personnel in certificated positions, and a code that ends in 2 indicates those paid to personnel in classified positions.
- 3101–3102 **State Teachers' Retirement System.** Record expenditures to provide personnel with retirement benefits under the State Teachers' Retirement System (STRS). This excludes employee contributions. Object 3101 is certificated personnel in STRS; Object 3102 includes those individuals who hold classified positions but are enrolled in STRS.

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<u>Code</u>	<u>Description</u>
3201–3202	Public Employees’ Retirement System. Record expenditures to provide personnel with retirement benefits under the Public Employees’ Retirement System (PERS). This excludes employee contributions, although it does include employer payment of employee’s contribution. Object 3201 indicates those employees who are in certificated positions and enrolled in PERS; Object 3202 indicates employees in classified positions and enrolled in PERS.
3301–3302	OASDI/Medicare/Alternative. Record expenditures to provide employee benefits under the federal Social Security system. This action includes expenditures to qualifying alternative retirement plans for employees not covered under the Social Security system, STRS, or PERS. This excludes employee contributions. Object 3301 indicates that the Social Security benefits cover certificated positions; Object 3302 indicates that these benefits cover classified positions.
3401–3402	Health and Welfare Benefits. Record the expenditures made to provide personnel with health and welfare insurance benefits. This excludes employee contributions but includes benefit amounts transferred to a Self-Insurance Fund. Object 3401 indicates that the benefits cover certificated positions; Object 3402 indicates that the benefits cover classified positions.
3501–3502	State Unemployment Insurance. Record the expenditures made to provide personnel with unemployment compensation. Object 3501 indicates that the state unemployment insurance covers certificated positions; Object 3502 indicates that the state unemployment insurance covers classified positions.
3601–3602	Workers’ Compensation Insurance. Record the expenditures made to provide personnel with workers’ compensation benefits. This includes benefit amounts transferred to a Self-Insurance Fund. Object 3601 covers certificated positions; Object 3602 covers classified positions.
3701–3702	Retiree Benefits. Record the expenditures made to provide retired employees with health and welfare benefits. This includes benefit amounts transferred to the Retiree Benefits Fund. Object 3701 covers certificated positions; Object 3702 covers classified positions.
3801–3802	PERS Reduction. Report the transfers of funds from the LEA to the state. Object 3801 covers certificated positions; Object 3802 covers classified positions. The PERS Reduction charge should follow the function of the related salary. Function 9000, Other Outgo, may be used instead of identifying specific functions, but either method must be used exclusively, not together.
3901–3902	Other Benefits. Record the payment for tax-sheltered annuities deferred compensation, cash-in-lieu, Golden Handshake, and other employee benefits not specified above. Object 3901 is used for certificated positions; Object 3902 is used for classified positions.
4000–4999	Books and Supplies. Record expenditures for books and supplies, including costs of sales/use tax, and freight and handling charges.

<u>Code</u>	<u>Description</u>
4100	<p>Approved Textbooks and Core Curricula Materials. Record expenditures for classroom instructional materials designed for use by pupils and their teachers as the basic curriculum adopted by the State Board of Education or the district board for required subject matter. Instructional materials may be printed or in some other form and may consist of textbooks, technology-based materials, and other educational materials such as manipulatives (<i>Education Code</i> Section 60010 [h]). The cost includes all consumable materials available in the approved series, such as kits, audiovisual materials, or workbooks.</p> <p>Teacher's manuals and editions relate to specific, basic, or supplementary textbooks and are intended for teachers' use rather than for pupils' use. They are part of the approved curriculum used in the classroom and so are part of Object 4100.</p> <p>Single issues of state-approved textbooks for review by research committees or curriculum directors would be coded to this object with an instruction-related service function such as Function 2130, Curriculum Development.</p>
4200	<p>Books and Other Reference Materials. Record expenditures for books and other reference materials used by district personnel. Books used for reference are further identified by the appropriate function. For example, reference books for use in the nurses' office, in the district business office, or in the cafeteria would be coded to Function 3140, Health Services; Function 7200, General Administration; or Function 3700, Food Services. Function 1000, Instruction, would include (1) books that have not been adopted by the proper authority for use as basic curricula; (2) books such as reference books that are available for general use by students even though such books may be used solely in the classroom; and (3) all other materials used for reference purposes.</p> <p>Generally, the purchase of library books or other reference materials is coded to Object 4200. However, expenditures for library books to stock a new school library or for material expansion are recorded under Object 6300, Books and Media for New School Libraries or Major Expansion of School Libraries.</p> <p>Consumable materials other than those directly related to adopted curricula (Object 4100) have a limited shelf life of less than one year. Such materials as periodicals, magazines, workbooks, drill books, exercise pads, and the like are recorded under Object 4300, Materials and Supplies.</p>
4300	<p>Materials and Supplies. Record expenditures for consumable materials and supplies to be used by students, teachers, and other personnel. Instructional materials and supplies are those used in the classroom by students and teachers. Other materials and supplies included in Object 4300 are those used in services and auxiliary programs, such as food service supplies, custodial supplies, gardening and maintenance supplies, supplies for operation, transportation supplies including gasoline, repair and upkeep of equipment or buildings and grounds, and medical and office supplies.</p> <p>Expenditures for rentals of materials are recorded under Object 5600, Rentals, Leases, and Repairs.</p> <p>Payments to outside vendors for duplication services should be coded to Object 5800, Professional/Consulting Services and Operating Services.</p>

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<u>Code</u>	<u>Description</u>
4400	Noncapitalized Equipment. Record expenditures for movable personal property of a relatively permanent nature that has an estimated useful life greater than one year and an acquisition cost less than the LEA's capitalization threshold but greater than the LEA's inventory threshold per <i>Education Code</i> Section 35168 or local policy. For information on the capitalization threshold, refer to Procedure 801 of CSAM, Part I.
4700	Food. Record expenditures for food used in food service activities for which the purpose is nourishment or nutrition (i.e., breakfast, snacks, lunch, and other similar items). Include food purchased for student meals on field trips even if not reimbursed through the school lunch program. Object 4700, Food, is used only with Function 3700, Food Services. Expenditures for food used for instruction in a regular classroom (e.g., in a cooking class or as an instructional reward) are recorded under Object 4300, Materials and Supplies, with an instructional function. Expenditures for food for staff meetings and similar situations are recorded as Object 4300 and the appropriate function.
5000–5999	Services and Other Operating Expenditures. Record expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures. Expenditures may be authorized by contracts, agreements, purchase orders, and so forth.
5200	Travel and Conferences. Record actual and necessary expenditures incurred by and/or for employees and other representatives of the LEA for travel and conferences (<i>Education Code</i> sections 35044 and 44032). Expenditures for employee conferences charged to this object should follow the goal and function of the employee. Object 5200 is designed to capture travel expenses of employees, which may include travel costs to conferences or fees paid for employees to attend conferences. Expenditures for conferences sponsored by the LEA are not coded to this object but are coded to the appropriate object for specific services purchased, such as Object 4300 for food, Object 5800 for caterers, Object 5600 for room rentals, or Object 2400 for staff time in preparing for the conference. (The use of Object 4700, Food, is restricted to Function 3700, Food Services.)
5300	Dues and Memberships. Record the membership fee of an LEA in any society, association, or organization as authorized by <i>Education Code</i> Section 35172. Object 5300 may be used for the dues of an employee, such as a Chief Business Official or a Superintendent, if it is deemed that the LEA is represented and benefits from the membership. Use Objects 3901–3902 for employee dues if it is deemed that the dues are a benefit only for the employee.
5400	Insurance. Record expenditures for all forms of insurance other than employee benefits. Use Function 9000, Other Outgo (or the optional Function 9100, Debt Service) for bond insurance costs when issuing new bonds, a debt service fee.
5440	<i>Pupil Insurance (Optional).</i> Record expenditures for accidental death insurance and medical and hospital insurance for pupils.

<u>Code</u>	<u>Description</u>
5450	<i>Other Insurance (Optional).</i> Record expenditures for all forms of insurance, other than pupils' insurance, such as fire and theft liability and fidelity bond premiums.
5500	<p>Operations and Housekeeping Services. Record expenditures for water, heating fuel, light, power, waste disposal, pest control, laundry and dry cleaning (such as cleaning of drapes and laundering of curtains), and so forth. Include contracts for these services. Object 5500 is used only with the maintenance and operation functions, 8100–8500, and Function 6000, Enterprise.</p> <p>Cleaning of uniforms, such as band or custodial uniforms, is charged to the appropriate function and Object 5800, Professional/Consulting Services and Operating Expenditures. Fuel for pupil transportation is coded to Object 4300, Supplies.</p>
5600	<p>Rentals, Leases, Repairs and Noncapitalized Improvement. Record expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) by outside vendors of sites, buildings, and equipment. Include expenditures for site or building improvements that do not meet the LEA's threshold for capitalization. Capital leases should be recorded following the accounting procedures for lease/purchase agreements in Procedure No. 805 of Part I of this accounting manual.</p> <p>Rental of facilities is to be recorded to Function 8700 and includes all facilities whether rented for a day, a month, or a year.</p>
5700–5799	<p>Direct Costs Transfers. Record the transfers of expenditures from one function to another. Typical transfers using this Object account include services provided or products developed by the LEA, such as maintenance and repair of duplicating, audiovisual, or other equipment; photocopying expenses; field trips; district vehicle use; and information technology expenses. These transfers change the function of the expenditures. For example, transfers related to costs of field trips are considered costs of the Instruction Function, not of the Pupil Transportation function. (See Example 5 in Section 202.)</p> <p>Use Object 7310 or 7350, Direct Support/Indirect Cost Charges, for those costs that do not change function, such as custodial costs. Objects 7310 and 7350 are used to transfer direct support and indirect costs between goals, resources, and funds. The function, however, remains the same.</p>
5710	Direct Costs for Transfer of Services. Record the transfers for direct costs of services provided within a fund from one function to another. This account must net to zero at the fund level.
5750	Direct Costs for Interfund Services. Record the transfers for the direct costs of services that are provided on an interfund basis. This account will reflect a balance at the fund level, but only for the amount of between-funds costs; the total between-funds debit and credit transactions must net to zero.
5800	Professional/Consulting Services and Operating Expenditures. Record the expenditures for personal services rendered by personnel who are not on the payroll of the LEA. Professional/consulting services are delivered by an independent contractor (individual,

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entity, or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the LEA. This includes all related expenditures covered by the personal services contract.

Record expenditures for services such as printing, engraving, and so forth performed by an outside agency. This includes but is not limited to copies made from masters provided by the LEA.

Record the price of admission tickets for students and staff on field trips.

Record the tuition for students attending instructional programs at a community college.

Record expenditures to nonpublic, nonsectarian schools for the education of exceptional children for whom appropriate services are neither available nor can be provided. (These expenditures will be excluded from the current cost of education for the Teachers' Salary computation.)

Note: Expenditures for excess costs and/or deficits in special education programs paid to provider school districts or county offices should be charged to Objects 7141–7143, Other Tuition.

Record expenditures for all advertising, including advertising for items such as bond sales, contract bidding, and personnel vacancies. Record expenditures for judgments, penalties, legal advice, attorneys, hearing officers, elections, audits, and other similar costs. Record expenditures for services provided, such as administration, bus transportation, audiovisual, and library.

Record assessments for other than capital improvements, including state assessment for nonuse of school sites. Record expenditures for surveys and appraisals of sites that are not purchased. Expenditures for surveys, appraisals, and assessments in connection with site purchases and/or improvements are recorded under Object 6100, Sites and Improvement of Sites.

Record expenditures for fees charged to LEAs by other local governmental agencies, such as counties, cities, and special districts, for required services. Such fees include those charged for health, building, and operating inspections and permits, plan reviews, and utility connection fees. These charges typically relate to emissions, fuel tank operations, hazardous waste generation, chemical storage, food safety, water safety, and fire safety. Examples of departments and special districts that assess these fees include Air Pollution Control, Environmental or Public Health Services, Fire Department, and Public Water Control.

Record expenditures not otherwise designated, such as payments of interest on loans repaid within the fiscal year, payments for damages to personal property, expenditures for fingerprints, physical and X-ray examinations required for employment, and similar items.

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Debt issuance costs, including underwriter discounts and fees, should be recorded here. If long-term debt is issued at a discount, the discount should be recorded in Object 7699, All Other Financing Uses.

5900

Communications. Record expenditures for periodic servicing of all methods of communication, including pagers, cell phones, beepers, and telephone service systems. This object also includes the monthly charges for Fax lines, TV cable lines, and Internet service and lines. The cost of postage stamps and “refill” of postage meters should be coded to Communications, as should the cost of UPS or other means used to deliver a letter or other communications.

Shipping of goods by UPS or other means is considered to be part of the cost of goods purchased and should not be charged to Object 5900, Communications.

Generally communication costs should be charged to either Function 2700, School Administration, or Function 7200, Other General Administration. Communication service fees may be charged to other functions by direct documentation such as monthly statements. The monthly bills for pagers, cell phones, cable, and Internet may follow the user as can be documented. For example, Internet fees that are part of classroom instruction may be charged to Function 1000, Instruction.

The cost of communication equipment is normally coded to Object 4400, Noncapitalized Equipment. If the cost of a unit of equipment exceeds the capitalization threshold of the LEA, use Object 6400, Equipment, or Object 6500, Equipment Replacement, as appropriate. However, if the cost is minor and the expected life short, the cost of the equipment should be coded to Object 4300, Materials and Supplies.

The cost of wiring and installing cables for communication equipment that become an integral part of the building or building service system is coded to Object 6200, Buildings and Improvement of Buildings, with Function 8500, Facilities Acquisition and Construction. Repairs to these lines would be coded to Function 8100, Plant Maintenance and Operations; with either Object 5600, Rentals, Leases, and Repairs, or with the salaries and supplies of the maintenance budget.

6000–6599

Capital Outlay. Record expenditures for sites, buildings, books, and equipment, including leases with option to purchase. These object codes are not used in proprietary funds, in which capital expenditures are capitalized as assets and subsequently depreciated.

6100

Sites and Improvement of Sites. Record expenditures for each of the following with Function 8500, Facilities Acquisition and Construction:

Acquisition of land and additions to old sites and adjacent ways. Include incidental expenditures in connection with the acquisition of sites, such as appraisal fees, search and title insurance, surveys, and condemnation proceedings and fees. If a site is not purchased after the appraisal or survey, record the expenditure in Object 5800, Other Services and Operating Expenditures. Include costs to remove buildings on newly acquired sites.

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Improvement of new and old sites and adjacent ways. Include such work as grading, landscaping, seeding, and planting shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers, and storm drains; installing hydrants; treating soil and surfacing athletic fields and tennis courts for the first time; furnishing and installing, for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems; and doing demolition work in connection with improvement of sites.

Leasehold improvements to sites. Include costs of site improvements to leased property.

Payment of special assessments. Include assessments against the school district for capital improvements, such as streets, curbs, sewers, drains, and pedestrian tunnels whether on or off school property.

- 6200 **Buildings and Improvement of Buildings.** Record costs of construction or purchase of new buildings, (including relocatable buildings such as portable classrooms) and additions and replacements of obsolete buildings, including advertising; architectural and engineering fees; blueprinting; inspection service (departmental or contract); tests and examinations; demolition work in connection with construction of electrical, sprinkling, or warning devices; installation of heating and ventilating fixtures, attachments, and built-in fixtures; and other expenditures directly related to the construction or acquisition of buildings. Include leasehold improvements. Use with Function 8500, Facilities Acquisition and Construction.
- 6300 **Books and Media for New School Libraries or Major Expansion of School Libraries.** Record expenditures for books and materials for new and expanded libraries.
- 6400 **Equipment.** Record expenditures for movable personal property, including such equipment as vehicles, machinery, computer systems, and playground equipment, that have both an estimated useful life over one year and an acquisition cost equal to or greater than the capitalization threshold established by the LEA. For more detail, refer to Part I of this manual, Procedure No. 801, Distinguishing Between Supplies and Capitalized Equipment.
- Piece-for-piece replacements of equipment are recorded under Object 6500, Equipment Replacement, if the unit cost exceeds the LEA's capitalization threshold.
- Initial built-in fixtures that are integral parts of the building or building service system are recorded under Object 6200, Buildings and Improvement of Buildings.
- 6500 **Equipment Replacement.** Record expenditures for equipment replaced on a piece-for-piece basis as defined in Procedure No. 801.
- 6900 **Depreciation Expense (for proprietary and fiduciary funds only).** Record the portion of the cost of a capital asset charged as an expense during the fiscal year. In accounting for depreciation, the cost of a capital asset less any anticipated salvage value is prorated over the estimated service life of the asset, and each period is charged with a portion of that cost. Through this process, the cost of the asset less salvage value is ultimately charged as an expense.

This object is applicable only for Funds 61, 63, 66, and 67.

<u>Code</u>	<u>Description</u>
7000–7399	Other Outgo
7110–7199	Tuition
7110	Tuition for Instruction Under Interdistrict Attendance Agreements. Record expenditures for tuition under interdistrict attendance agreements incurred as a result of a district's realizing a reduction of 25 percent or more in PL 81–874 funds if the average daily attendance of pupils residing within the district is credited to the district of attendance (<i>Education Code</i> Section 46607[b]).
7130	State Special Schools. Record payments for students placed in state special schools.
7141	Other Tuition, Excess Costs, and/or Deficit Payments to School Districts. Record payments for tuition, excess costs, and/or deficits paid to programs operated by other school districts. Use Function 9000, Other Outgo (or, optionally, Function 9200, Transfers Between Agencies).
7142	Other Tuition, Excess Costs, and/or Deficit Payments to County Offices. Record payments for tuition, excess costs, and/or deficits paid to programs operated by county superintendents of schools. Use Function 9000, Other Outgo (or, optionally, Function 9200, Transfers Between Agencies).
7143	Other Tuition, Excess Costs, and/or Deficit Payments to Joint Powers Agreements (JPAs). Record payments for tuition, excess costs, and/or deficits paid to programs operated under a JPA. Use Function 9000, Other Outgo (or, optionally, Function 9200, Transfers Between Agencies).
7200–7299	Other Transfers Out
7211	Transfers of Pass-through Revenues to Districts. Report disbursements of pass-through grants to school districts in which the recipient LEA has administrative involvement only for the grants. (The recipient LEA does not also have a responsibility to operate the project.)
7212	Transfers of Pass-through Revenues to County Offices. Report disbursements of pass-through grants to county offices in which the recipient LEA has administrative involvement only for the grants (the recipient LEA does not also have a responsibility to operate the project).
7213	Transfers of Pass-through Revenues to JPAs. Report disbursements of pass-through grants to JPAs in which the recipient LEA has administrative involvement only for the grant (the recipient LEA does not also have a responsibility to operate the project).
7221	Transfers of Apportionments to Districts. Record transfers to school districts of apportionments, such as special education and regional occupational centers/programs.
7222	Transfers of Apportionments to County Offices. Record transfers to county offices of apportionments, such as special education and regional occupational centers/programs.

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<u>Code</u>	<u>Description</u>
7223	Transfers of Apportionments to JPAs. Record transfers to JPAs of apportionments, such as special education and regional occupational centers/programs.
7280	Transfers to Charter Schools Funding in Lieu of Property Taxes. Funds in lieu of property tax transferred from the sponsoring LEA to the charter schools according to <i>Education Code</i> Section 47635.
7281	All Other Transfers to Districts. Record transfers to school districts of resources other than apportionments or pass-through revenues. An example is the transfer of funding from a county office of education to a direct service district for health services.
7282	All Other Transfers to County Offices. Record transfers to county offices of resources other than apportionments or pass-through revenues.
7283	All Other Transfers to JPAs. Record transfers to JPAs of resources other than apportionments or pass-through revenues.
7299	All Other Transfers Out to All Others. Record transfers of resources to non-LEAs. Use Object 7299 for transfers to a Mello-Roos district.
7300–7399	Direct Support/Indirect Costs. Objects in this group are used to record transfers of direct support costs and indirect costs between resources, goals, and funds. These transfers do not change the function of the expenditures. For example, when transferring indirect costs to the Adult Education Fund from the General Fund, the function still remains Other General Administration Function.
7310	Direct Support/Indirect Costs Charges. Record the transfers of direct support and indirect support costs within a fund. This account must net to zero by function at the fund level. The function does not change; for example, when transferring indirect costs, the function remains Function 7200, Other General Administration, for both the debit and the credit.
7350	Direct Support/Indirect Costs for Interfund Charges. Record the transfers of direct support and indirect support costs between funds. This account will reflect a balance at the fund level, but only for the amount of between-funds costs; the total between-funds debit and credit transactions must net to zero by object as well as by function.
7430–7439	Debt Service. Debt service consists of expenditures for the retirement of debt and for interest on debt, except principal and interest on current or short-term loans (money borrowed and repaid during the same fiscal year).
7432	State School Building Repayments. Record expenditures for state school building loan repayments (<i>Education Code</i> Section 16090).
7433	Bond Redemptions. Record expenditures to retire the principal of bonds.
7434	Bond Interest and Other Service Charges. Record expenditures to pay interest and other service charges on bonds.

<u>Code</u>	<u>Description</u>
7435	Repayment of State School Building Fund Aid—Proceeds from Bonds. Record expenditures for the repayment of the State School Building Aid Fund using the proceeds from the sale of bonds (<i>Education Code</i> Section 16058).
7436	Payments to Original District for Acquisition of Property. Record expenditures to cover the liability of a newly organized district to the original district for the new district's proportionate share of the bonded indebtedness of the original district.
7438	Debt Service—Interest. Record that portion of a debt service payment that represents the current interest expense due on the debt.
7439	Other Debt Service—Principal. Record that portion of the other debt service payment that represents the repayment of principal. Examples of all other debts include capital leases and certificates of participation.
7600–7699	Other Financing Uses. The following objects are used for the transfer of funds or expenditures for other than general operations. They are categorized as Function 9000, Other Outgo.
7600–7629	Interfund Transfers Out
7611	From General Fund to Child Development Fund. Record transfers of moneys from the General Fund to support the activities in the Child Development Fund (<i>Education Code</i> Section 41013).
7612	Between General Fund and Special Reserve Fund. Record transfers of moneys between the General Fund and the Special Reserve Fund (<i>Education Code</i> sections 42840–42843).
7613	To State School Building Fund/County School Facilities Fund from All Other Funds of the District. Record transfers of any moneys of the district that are required to be expended for the project for which such apportionment was made.
7614	From Bond Interest and Redemption Fund to General Fund. Record transfer of moneys from the Bond Interest and Redemption Fund after all principal and interest payments have been made to the General Fund or to the Special Reserve Fund (<i>Education Code</i> sections 15234 and 15235).
7615	From General, Special Reserve, and Building Funds to Deferred Maintenance Fund. Record transfers of moneys from the General, Special Reserve, and/or Building Funds to the Deferred Maintenance Fund to support state match requirements (<i>Education Code</i> sections 17582–17587).
7616	From General Fund to Cafeteria Fund. Record transfers of moneys from the General Fund to the Cafeteria Fund. LEAs may record the transfer of Meals for Needy Pupils as an interfund transfer rather than as a revenue limit transfer.
7619	Other Authorized Interfund Transfers Out. Record all other authorized transfers of moneys to another fund.

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<u>Code</u>	<u>Description</u>
7630–7699	All Other Financing Uses
7651	Transfers from Funds of Lapsed/Reorganized Districts. Record the disbursement of funds under <i>Education Code</i> sections 35560 and 35561.
7699	All Other Financing Uses. Record expenditures for other financing uses not specified above. Do not use Object 7699 for debt service payments or for the return of unexpended resources to the grantor agency.
8000–8999	REVENUES
8010–8099	<p>Revenue Limit Sources. By law, most State School Fund apportionments or allowances to an LEA must be deposited in the General Fund of the LEA. All such amounts must be accounted for in terms of the gross amount apportioned. Deductions and withholdings made by the State Controller, as required by law, must be accounted for as expenditures just as they would if the full apportionment had been received and an LEA warrant had been drawn for such purposes.</p> <p>Before the gross revenue limit apportionment is determined, the state makes the adjustments of special education and county community school revenue limit funds for county-operated programs transferred from school districts to offices of county superintendents of schools. These adjustments will not be accounted for as expenditures.</p> <p>Revenue that was not previously accrued but is the result of the correction of a prior apportionment, or is included in the final state apportionment, should be recorded in the revenue class or classes that define the original apportionment (<i>Education Code</i> Section 41341.)</p>
8010–8019	Principal Apportionment
8011	Revenue Limit State Aid—Current Year. Record amounts allowed for the current year, including amounts accrued at the end of the fiscal year.
8015	Charter Schools General Purpose Entitlement—State Aid. Record the state-aid portion of the general purpose entitlement funding for charter schools. (Direct funded charter schools use Object 8011 for summer school revenue.)
8019	Revenue Limit State Aid—Prior Years. Record the amounts received but not previously accrued for prior years' principal apportionments.
8020–8039	Tax Relief Subventions
8021	Homeowners' Exemptions. Record amounts received for loss of revenue because of homeowners' exemptions (<i>Revenue and Taxation Code</i> Section 218).
8022	Timber Yield Tax. Record the yield tax collected by the State Board of Equalization on timber harvested from private or public land (<i>Government Code</i> Section 27423; <i>Revenue and Taxation Code</i> sections 38905.1 and 38906).

<u>Code</u>	<u>Description</u>
8029	Other Subventions/In-Lieu Taxes. Record amounts received for loss of revenue because of exemptions on motion picture films, wine and brandy products (<i>Revenue and Taxation Code</i> sections 988 and 992; <i>Education Code</i> Section 41052), and severance aid allowances for real property acquired for state highway purposes (<i>Education Code</i> Section 41960).
8040–8079	County and District Taxes. Record revenue from local sources in the appropriate subordinate classifications in this major classification. All revenue received from tax sources is to be accounted for when received (cash basis). Credits to the various LEA tax accounts are made on receipt of an apportionment notice from the county superintendent of schools indicating that taxes have been deposited in the county treasury.
8041	Secured Roll Taxes. Record revenue from taxes levied on the secured roll (<i>Education Code</i> Section 2500 et seq.).
8042	Unsecured Roll Taxes. Record revenue from taxes levied on the unsecured roll.
8043	Prior Years' Taxes. Record revenue from tax levies of prior years. Include secured and unsecured receipts from redemptions and tax sales.
8044	Supplemental Taxes. Record taxes resulting from changes in assessed value due to changes in ownership and completion of new construction at the time they occur (<i>Revenue and Taxation Code</i> sections 75–75.9).
8045	Education Revenue Augmentation Fund (ERAF). Report the shift of property taxes from local agencies to schools according to SB 617 (Chapter 699, 1992), SB 844 (Chapter 700, 1992) and SB 1559 (Chapter 691, 1992).
8047	Community Redevelopment Funds. Report community redevelopment funds <i>except</i> for any amount received pursuant to Section 33401 or 33676 of the <i>Health and Safety Code</i> that is used for land acquisition, facility construction, reconstruction or remodeling or deferred maintenance, except for any amount received pursuant to sections 33492.15, 33607.5, and 33607.7 of the <i>Health and Safety Code</i> that is allocated exclusively for educational facilities (<i>Education Code</i> Section 42238[h][7]). This exception should be recorded in Object 8625, Community Redevelopment Funds Not Subject to Revenue Limit Deduction.
8048	Penalties and Interest from Delinquent Taxes. Record penalties and interest assessed on Objects 8041–8044.
8070	Receipts from County Board of Supervisors (County School Service Fund [CSSF] only). Record receipts of taxes levied by county governments for the operations of fiscally dependent offices of county superintendents of schools.
8080–8089	Miscellaneous Funds. Include miscellaneous funds received from federal, state, and local sources (<i>Education Code</i> Section 41604).
8081	Royalties and Bonuses. Record the total amount of payments of all or a portion of the royalties and bonuses received from the operation of any law under the terms of any agreement.

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<u>Code</u>	<u>Description</u>
8082	Other In-Lieu Taxes. Record payments received in lieu of taxes.
8089	Less: Non-Revenue Limit (50 percent) Adjustment. Record the transfer of 50 percent of the amount in Objects 8081 and 8082 from unrestricted Revenue Limit Sources to Other Local Revenue.
8090–8099	Revenue Limit Transfers
8091	Revenue Limit Transfers. Record transfers of Revenue Limit Sources to applicable restricted resources in the General Fund or other funds.
8092	PERS Reduction Transfer. Record the reduction to the revenue limit as a result of the PERS transfer.
8097	Property Tax Transfers. For county offices, report any transfer of taxes either within the County School Service Fund, such as excess taxes transferred to the ROC/P, or the Special Education portion of revenue limits, or transfers between LEAs, such as excess special education taxes transferred to districts or transfers of special education taxes between counties. For school districts, report any excess special education taxes collected by the office of the county superintendent of schools and subsequently transferred to the school districts.
8100–8299	Federal Revenue. Record in the appropriate subordinate classifications revenue received from the federal government. Record federal revenue for which the state or any other agency serves as the distributing agency.
8110	Maintenance and Operations (Federal Impact Aid, Public Law 81-874). Record the amounts allowed for maintenance and operations of the district resulting from the identification of students or parents in federally impacted areas in accordance with Federally Impacted Aid programs. These funds are in lieu of property taxes and are unrestricted.
8181	Special Education—Entitlement. Record the federal Individuals with Disabilities Education Act (IDEA) entitlement, which is deducted from the state apportionment for special education. See Resource 3310.
8182	Special Education—Discretionary Grants. Record all other federal revenues for special education (PL 101-476, Individuals with Disabilities Education Act [IDEA]).
8220	Child Nutrition Programs. Record federal revenues for child nutrition programs.
8260	Forest Reserve Funds. Record all revenue from forest reserve funds apportioned by the federal government and distributed to the district by the county superintendent of schools with the approval of the county board of education (<i>Education Code</i> Section 2300).
8270	Flood Control Funds. Record all revenue from flood control funds apportioned by the federal government and distributed to the district by the county superintendent of schools with the approval of the county board of education (<i>Education Code</i> Section 1606).

<u>Code</u>	<u>Description</u>
8280	U.S. Wildlife Reserve Funds. Record amounts received from U.S. Wildlife Reserve funds.
8281	FEMA. Record revenues received from U.S. Federal Emergency Management Agency.
8285	Interagency Contracts Between LEAs. Record federal revenues from another LEA for providing services on a contractual basis.
8287	<p>Pass-through Revenues from Federal Sources. Record the receipts of those federal pass-through grants in which the recipient LEA has administrative involvement only. An LEA has administrative involvement in a pass-through grant if it:</p> <ul style="list-style-type: none"> • Monitors subrecipient LEAs for compliance with requirements; or • Determines eligible subrecipient LEAs or projects, even if using grantor-established criteria; or • Has the ability to exercise discretion in how the funds are allocated. <p>The disbursements of these pass-through grants should be recorded in Objects 7211, 7212, and 7213 as appropriate.</p>
8290	All Other Federal Revenue. Record all other federal funds received.
8300–8599	Other State Revenues
8311	<p>Other State Apportionments—Current Year. Report revenues received under the Principal Apportionment other than the state aid portion of the revenue limit and the adult block entitlement. Include apportionments for Regional Occupational Centers/Programs, special education programs, and Gifted and Talented Education.</p> <p>Report revenues received under the Special Purpose Apportionment. They include apportionments for Home-to-School Transportation, Special Education Transportation, School Improvement Program, and Economic Impact Aid.</p> <p>This account is intended to record amounts allowed for the current year, including amounts accrued at the end of the fiscal year.</p>
8319	Other State Apportionments—Prior Year. Record the amounts received but not previously accrued for prior years' revenues received under the Principal Apportionment other than the state portion of the revenue limit.
8425	Year-Round School Incentive. Record revenues for year-round school pursuant to <i>Education Code</i> Section 42260 et seq.
8434	Class Size Reduction, Grades K–3. Record revenues realized for reducing class size in kindergarten and grades 1 to 3 pursuant to <i>Education Code</i> sections 52120–52128. Note that Resource 6200, Class Size Reduction Facilities, uses Object 8590, All Other State Revenue.

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<u>Code</u>	<u>Description</u>
8435	Class Size Reduction, Grade 9. Record unrestricted revenues for reducing class size in grade 9 pursuant to <i>Education Code</i> sections 52080–52090.
8480	Charter Schools Categorical Block Grant. Record the charter schools block grant amount in lieu of categorical funding.
8520	Child Nutrition. Record state revenues for child nutrition programs.
8530	Child Development Apportionments. Record revenues for child development programs.
8540	Deferred Maintenance Allowance. Record the allocation of the State School Deferred Maintenance Fund received by the LEA from the State Allocation Board (<i>Education Code</i> sections 17582–17587).
8545	School Facilities Apportionments. Record state apportionments received for the State School Building Lease-Purchase projects (<i>Education Code</i> sections 17000–17039) or the School Facilities Act of 1998 (<i>Education Code</i> sections 17070–17076).
8550	Mandated Cost Reimbursements. Record in the year received amounts for reimbursements of costs of legislatively mandated programs (<i>Government Code</i> sections 17500–17616).
8560	State Lottery Revenue. Record the revenue received under the California State Lottery Act of 1984 (<i>Government Code</i> Section 8880.4). This revenue is recorded in the General Fund.
8571–8579	Tax Relief Subventions
8571	Voted Indebtedness Levies, Homeowners’ Exemption. Record amounts received for loss of revenue because of homeowners’ exemptions. These amounts are restricted levies for debt service repayment proceeds.
8572	Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes. Record amounts received for loss of revenue because of certain exemptions. These amounts are restricted levies for debt service repayment proceeds.
8575	Other Restricted Levies, Homeowners’ Exemption. Record amounts received for loss of revenue because of homeowners’ exemptions. These amounts are restricted levies for other than debt service repayment proceeds, such as County Free Library Tax.
8576	Other Restricted Levies, Other Subventions/In-Lieu Taxes. Record amounts received for loss of revenue because of certain exemptions. These amounts are restricted levies for other than debt service repayment proceeds, such as the County Free Library Tax.

<u>Code</u>	<u>Description</u>
8587	<p>Pass-through Revenues from State Sources. Record the receipts of those state pass-through grants in which the recipient LEA has only administrative involvement. An LEA has administrative involvement in a pass-through grant if it:</p> <ul style="list-style-type: none"> • Monitors subrecipient LEAs for compliance with requirements; or • Determines eligible subrecipient LEAs or projects, even if using grantor-established criteria; or • Has the ability to exercise discretion in how the funds are allocated. <p>The disbursements of these pass-through grants should be recorded in Objects 7211, 7212, and 7213 as appropriate.</p>
8590	All Other State Revenue. Record all other state funds received.
8600–8799	Other Local Revenue. Record in the appropriate subordinate classifications in this major classification revenue from local sources. All revenue received from tax sources is to be accounted for when it is received (cash basis). Credits to LEAs' various tax accounts are made on receipt of an apportionment notice from the county superintendent of schools indicating that taxes have been deposited in the county treasury.
8610–8629	County and District Taxes
8611	Voted Indebtedness Levies, Secured Roll. Record revenue from taxes levied on the secured tax roll for debt service repayment.
8612	Voted Indebtedness Levies, Unsecured Roll. Record revenue from taxes levied on the unsecured tax roll for debt service repayment.
8613	Voted Indebtedness Levies, Prior Years' Taxes. Record revenue from tax levies of prior years for debt service repayment. Include secured and unsecured receipts from redemptions and tax sales.
8614	Voted Indebtedness Levies, Supplemental Taxes. Record taxes resulting from changes in assessed value because of changes in ownership and completion of new construction at the time they occur. Record in this account those taxes for debt service repayment.
8615	Other Restricted Levies, Secured Roll. Record revenue from taxes levied on the secured tax roll in excess of the statutory rates authorized in the <i>Education Code</i> for purposes other than debt service repayment, such as County Free Library Tax.
8616	Other Restricted Levies, Unsecured Roll. Record revenue from taxes levied on the unsecured tax roll in excess of the statutory rates authorized in the <i>Education Code</i> for purposes other than debt service repayment, such as County Free Library Tax. Include secured and unsecured receipts from redemptions and tax sales.
8617	Other Restricted Levies, Prior Years' Taxes. Record revenue from tax levies of prior years in excess of the statutory rates authorized in the <i>Education Code</i> for purposes other than debt service repayment, such as County Free Library Tax. Include secured and unsecured receipts from redemptions and tax sales.

106—Object

<u>Code</u>	<u>Description</u>
8618	Other Restricted Levies, Supplemental Taxes. Record taxes resulting from changes in assessed value because of changes in ownership and completion of new construction at the time they occur. Record in this account those restricted levies for purposes other than debt service repayment, such as County Free Library Tax.
8621	Parcel Taxes. Record the special taxes based on other than the value of properties (not ad valorem) levied by LEA.
8622	Other Non-Ad Valorem Taxes. Record all other non-ad valorem taxes, such as sales taxes or maintenance assessment district funds.
8625	Community Redevelopment Funds Not Subject to Revenue Limit Deduction. Report community redevelopment funds that are not subject to the revenue limit deduction in this account pursuant to sections 33401 or 33676 of the <i>Health and Safety Code</i> that is used for land acquisition, facility construction, reconstruction, remodeling, or deferred maintenance, excluding any amount received pursuant to sections 33492.15, 33607.5, or 33607.7 of the <i>Health and Safety Code</i> that is allocated exclusively for educational facilities. This object is restricted in the General Fund or may be used with Resource 0000 in Fund 21 or Fund 25.
8629	Penalties and Interest from Delinquent Non-Revenue Limit Taxes. Record penalties and interest collected on delinquent nonrevenue limit taxes.
8631–8639	Sales
8631	Sale of Equipment and Supplies. Record revenue from the sale of supplies and equipment no longer needed by the LEA. The money received is to be placed to the credit of the fund from which the original expenditure for the purchase of the personal property was made (<i>Education Code</i> Section 17547).
8632	Sale of Publications. Record revenue from the sale of publications.
8634	Food Service Sales. Record sales of meals and other food items.
8639	All Other Sales. Record revenue received from all other sales, such as farm products and printed forms.
8650	Leases and Rentals. Record revenue for the use of school buildings or portions thereof, houses and other real or personal property of the LEA, and fees collected for civic center use, including reimbursements for custodial salaries and other costs.
8660	Interest. Record revenue credited or prorated by the county auditor for interest on deposits of the LEA's funds with the county treasurer and interest earnings.
8662	Net Increase (Decrease) in the Fair Value of Investments. Report gains and losses on investments, including changes in the fair value of investments that include the realized and unrealized gains and losses.

CodeDescription

In March 1997 the Governmental Accounting Standards Board (GASB) issued Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools," which took effect beginning with the 1997-98 fiscal year. GASB Statement 31 requires governmental entities, including school districts and county offices of education, to report investments at fair value in the financial statements. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. All investment income, including changes in the fair value of investments, is required to be reported as revenue in the operating statement.

The change in the fair value of investments is defined as the ending fair value, plus proceeds of investments maturing or sold during the year, less the cost of new investments purchased during the year, less beginning fair value.

8670–8689

Fees and Contracts

8671

Adult Education Fees. Record revenue received from students enrolled in classes for adults under *Education Code* Section 52612. This revenue is recorded in the Adult Education Fund.

8672

Nonresident Student Fees. Record the revenue received from parents or guardians for the total cost of educating foreign residents in the schools of the LEA (*Education Code* Section 48052).

8673

Child Development Parent Fees. Record revenue received from parents or guardians as fees for the instruction and care of children in child development programs. This revenue is recorded in the Child Development Fund.

8674

In-District Premiums/Contributions. Record revenue received by a self-insurance fund from other funds of the district for insurance protection, necessary reserves, or deductible amounts or revenue received by the Retiree Benefit Fund for restricted money from salary reduction agreements, other contributions for employee retirement benefit payments, or both.

8675

Transportation Fees from Individuals. Report fees paid by students to be transported to school. This object may be used only with Resource 7230, Transportation: Home to School, and Resource 7240, Transportation: Special Education.

8677

Interagency Services Between LEAs. Record revenue received from an LEA for contract services provided for another LEA, except for federal moneys. To ensure that federal interagency revenues retain their federal identity, they should be reported in Object 8285, Interagency Contracts Between LEAs. Expenditures made by an LEA to fulfill these contracts should be coded to Goal 7110, Nonagency-Educational.

8681

Mitigation/Developer Fees. Report only those fees collected by agreement between the school district and developer, and *not* imposed as a condition for approving a residential development in the General Fund. Any fees collected as a condition to approving a development must be deposited in the Capital Facilities Fund.

106—Object

<u>Code</u>	<u>Description</u>
8689	All Other Fees and Contracts. Record revenue received from all other fees and contract services.
8690–8699	Other Local Revenue
8691	Plus: Miscellaneous Funds Non-Revenue Limit (50 Percent) Adjustment. Record the transfer of 50 percent of the amount in Objects 8081 and 8082 from Revenue Limit Sources to Other Local Revenue.
8697	<p>Pass-through Revenue from Local Sources. Record the receipts of those local pass-through grants in which the recipient LEA has administrative involvement. An LEA has administrative involvement in a pass-through grant if it:</p> <ul style="list-style-type: none"> • Monitors subrecipient LEAs for compliance with requirements; or • Determines eligible subrecipient LEAs or projects, even if using grantor-established criteria; or • Has the ability to exercise discretion in how the funds are allocated. <p>The disbursements of these pass-through grants should be recorded in Objects 7211, 7212, and 7213 as appropriate.</p>
8699	All Other Local Revenue. Record all other local revenue except funds defined as “miscellaneous funds” in <i>Education Code</i> Section 41604. Examples of revenue recorded in this account are library fines, contributions, gifts, and reimbursement for practice teaching.
8710	<p>Tuition. Record tuition payments received from the following sources:</p> <p>Tuition contracts for general or specific instructional services, including transportation for interdistrict attendance agreement (IDAA) pupils (<i>Education Code</i> sections 46600–46611). See Object 8677, Interagency Services Between LEAs, for revenue from contracts for services provided for another LEA’s pupils.</p> <p>Payments from governing boards or authorities in other states for the total cost of educating elementary or high school students whose places of residence are in the other states (<i>Education Code</i> Section 48050). No California state aid is apportioned for such students.</p> <p>Revenues received for excess costs and/or deficits for providing services to other LEAs’ pupils.</p> <p>All other tuition payments not identified above.</p>
8780	Charter Schools Funding in Lieu of Property Taxes. Record the transfer of local revenues from the sponsoring LEAs to the charter schools.
8781	All Other Transfers from Districts. Record transfers of resources other than apportionments or pass-through revenues from school districts.

<u>Code</u>	<u>Description</u>
8782	All Other Transfers from County Offices. Record transfers of resources other than apportionments or pass-through revenues from county offices. An example is the transfer of funding from a county office of education to a direct service district for health services.
8783	All Other Transfers from JPAs. Record transfers of resources other than apportionments or pass-through revenues from JPAs.
8791	Transfers of Apportionments from Districts. Record transfers of apportionments of special education or regional occupational centers/programs from school districts.
8792	Transfers of Apportionments from County Offices. Record transfers of apportionments of special education or regional occupational centers/programs from county offices.
8793	Transfers of Apportionments from Joint Powers Agreements (JPAs). Record transfers of apportionments of special education or regional occupational centers/programs from JPAs.
8799	Other Transfers from All Others. Record transfers of resources from non-LEAs, including Mello-Roos districts.
8910–8979	Other Financing Sources
8910–8929	Interfund Transfers In
8911	To Child Development Fund from General Fund. Record transfers of moneys from the General Fund to support the activities in the Child Development Fund (<i>Education Code</i> Section 41013).
8912	Between General Fund and Special Reserve Fund. Record transfers of moneys between the General Fund and the Special Reserve Fund (<i>Education Code</i> sections 42840–42843).
8913	To State School Building Fund/County School Facility Fund from All Other Funds. Record transfers of any moneys of the district that are required to be expended for the project for which such apportionment was made.
8914	To General Fund from Bond Interest and Redemption Fund. Record transfers of moneys from the Bond Interest and Redemption Fund, after all principal and interest payments have been made, to the General Fund or to the Special Reserve Fund (<i>Education Code</i> sections 15234 and 15235).
8915	To Deferred Maintenance Fund from General, Special Reserve, and Building Funds. Record transfers of moneys from the General, Special Reserve, and/or Building Funds to the Deferred Maintenance Fund to support state match requirements (<i>Education Code</i> sections 17582–17587).
8916	To Cafeteria Fund from General Fund. Record transfers of moneys from the General Fund to the Cafeteria Fund. LEAs may record the transfer of Meals for Needy Pupils as an interfund transfer rather than as a revenue limit transfer.

106—Object

<u>Code</u>	<u>Description</u>
8919	Other Authorized Interfund Transfers In. Record all other authorized transfers of moneys from another fund.
8930–8979	All Other Financing Sources
8931	Emergency Apportionments. Record the amount of emergency apportionments authorized under <i>Education Code</i> sections 41320–41324.
8951	Proceeds from Sale of Bonds. Record proceeds from the sale of bonds at par value. The amounts received from the sale of bonds must be deposited in the Building Fund of the LEA (<i>Education Code</i> Section 15146).
8953	Proceeds from Sale/Lease Purchase of Land and Buildings. Record revenue from the sale or lease-purchase of land and buildings. The funds may be used under the provisions of <i>Education Code</i> Section 17462.
8961	County School Building Aid. Record revenue received for payments required pursuant to School Building Aid laws (<i>Education Code</i> sections 16196, 16202, and 16204).
8965	Transfers from Fund of Lapsed/ Reorganized Districts. Record revenue received under <i>Education Code</i> sections 35560 and 35561.
8971	Proceeds from Certificates of Participation. Record the proceeds received from the issuance of certificates of participation.
8972	Proceeds from Capital Leases. Record the proceeds that result from entering into a capital lease.
8973	Proceeds from Lease Revenue Bonds. Record the proceeds from the issuance of lease revenue bonds that are deposited to the General Fund or to Capital Project Funds (other than the Special Reserve Fund).
8979	All Other Financing Sources. Record the proceeds from other financing sources not specified above. Use Object 8979 for charter school loans.
8980–8999	Contributions
8980	Contributions from Unrestricted Resources. Record the amount of money that must be transferred from unrestricted resources in the General Fund when the revenues for a given restricted resource are less than the expenditures. This account may also apply to transfers of unrestricted resources to other unrestricted resources. Also record in this account the LEA's contribution of matching funds (the cash match) if required by a special project. A transfer is recorded by a debit in this account from Resource 0000, Unrestricted, and by a credit in this account to the given restricted resource. This account must net to zero at the fund level.
8990	Contributions from Restricted Revenues. Record the transfers of restricted revenues to another resource, such as transfers to the School-Based Coordination Program (SBCP). The resource transferring out the revenues records a debit in this account, and the resource

<u>Code</u>	<u>Description</u>
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receiving the revenues records a credit in this account. This account must net to zero at the fund level.

8998 **Flexibility Transfer.** Record the reallocation of revenue from one selected categorical program to another, as allowed in the statute for flexibility in the Budget Act. Object 8998, Flexibility Transfer, is used exclusively for this transfer. Other transfers between restricted programs, such as the annual allocation per ADA from Resource 7005, Categorical Programs per ADA Allocation should use Object 8990.

9000–9999 BALANCE SHEET

9100–9499 **Assets**

9110 **Cash in County Treasury.** Beginning cash balance, plus all moneys deposited in the county treasury less disbursements. Included are all amounts added or deducted at the county level.

9111 **Fair Value Adjustment to Cash in County Treasury.** The difference between the fair value and the reported amount of cash in county treasury.

9120 **Cash in Bank(s).** Indicated balances in separate bank accounts for adult education incidentals, scholarships and loans, school farm accounts, and cafeteria accounts (*Education Code* sections 35314, 52704, and 38093). This account also includes any money in a bank clearing account awaiting deposit in the county treasury (*Education Code* Section 41017).

9130 **Revolving Cash Account.** (1) A recording of the establishment and maintenance of a cash account for use of the chief accounting officer or other designated official of the LEA in accordance with *Education Code* sections 42800–42806, 42810, 42820, and 42821. This account is similar in use and control to accounts known as petty cash funds. Once this account is established, it should be carried indefinitely in the general ledger and shown in all balance sheets and budgets until it is abolished. The amount recorded will vary only through increase or decrease in the total amount approved for the account. It should be noted that the revolving cash account is a reservation of cash within an already established fund and is not to be considered or accounted for as a separate fund or entity. (2) A sum of money, either in the form of currency or a special bank account, set aside for the purpose of making change or immediate payments of small amounts. The invoices for these payments are accumulated, and the account is reimbursed from the LEA's funds, thus maintaining the account at the predetermined amount. Checks drawn on a prepayment account may not be for more than \$1,000, including tax and freight (*Education Code* Section 42821).

9135 **Cash with a Fiscal Agent/Trustee.** Deposits with a fiscal agent, such as a third-party administrator, for self-insurance. This account also includes the proceeds of certificates of participation deposited with a trustee and amounts in an escrow account.

9140 **Cash Collections Awaiting Deposit.** Money received by an LEA and not yet deposited in a bank account or the county treasury (*Education Code* Section 41001). This account is usually posted on June 30 for those material revenues in the LEA safe/vault.

106—Object

<u>Code</u>	<u>Description</u>
9150	Investments. Investments authorized by the governing board of the LEA recorded at fair value (GASB Statement 31) (<i>Education Code</i> Section 41015).
9200	Accounts Receivable. Amounts due from private persons, firms, or corporations. Accounts receivable will be limited to auditable amounts (usually based on contractual agreements); to amounts billed but not received; and, within provision of law, to amounts that were earned by the close of the fiscal year and that might have been received and deposited in the county treasury by that date except for the lack of time for settlement.
9290	<p>Due from Grantor Governments. This account is used to record amounts receivable from state and federal agencies. It represents amounts earned/allocated to a school district from state sources or earned under a federal financial assistance program in excess of cash receipts during the fiscal year.</p> <p>This account would also be used if the grantors are other governmental entities, including counties, cities, and other school districts.</p>
9310	Due from Other Funds. Amounts due from other funds of the LEA.
9320	Stores. Amounts of materials, supplies, and possibly certain equipment kept in a central warehouse and subject to requisition and use.
9330	<p>Prepaid Expenditures (Expenses). Payments made in advance of the receipt and use of services. Prepaid insurance premiums are illustrative. That portion of the premium paid in advance for coverage beyond the current fiscal year may be charged to Prepaid Expenditures. Adjustments to this account in the succeeding fiscal years apportion the premium over the period covered.</p> <p>It is important to note that in fund accounting, expenditures for insurance and similar services extending over more than one accounting period <i>need not</i> be allocated between or among accounting periods, but may be accounted for as expenditures in periods of acquisition.</p>
9340	Other Current Assets. Assets that are available or that can be made readily available to meet operating costs or to pay current liabilities.
9400–9499	Fixed Assets. Accounts that will be used in the proprietary funds or the general fixed assets account group to present the assets of the LEA. These assets are of a permanent character and are intended to continue to be held or used.
9410	Land. A fixed asset account reflecting the cost of land owned by the LEA.
9420	Improvement of Sites. A fixed asset account reflecting the cost of permanent improvements, other than buildings, which add value to land, such as sidewalks, gutters, pavement, and fences.
9425	Accumulated Depreciation—Improvement of Sites. A contra-asset account used to report the accumulation of systematic and rational allocations of the estimated cost of using

Code**Description**

site improvements on a historical cost basis over the useful life of the improvement. The depreciation expense is reported in Object 6900, Depreciation Expense, in proprietary and fiduciary funds only.

9430 **Buildings.** A fixed asset account reflecting the cost of permanent structures owned or held by the LEA.

9435 **Accumulated Depreciation—Buildings.** A contra-asset account used to report the accumulation of systematic and rational allocations of the estimated cost of using buildings on a historical cost basis over the useful life of the building. The depreciation expense is reported in Object 6900, Depreciation Expense, in proprietary and fiduciary funds only.

9440 **Equipment.** A fixed asset account reflecting the cost of properties that do not lose their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use. Equipment has relatively permanent value, and its purchase increases the value of the physical properties of the LEA, such as furniture, vehicles, machinery, motion picture film, videotape, and furnishings that are not integral parts of the buildings or the building system.

9445 **Accumulated Depreciation—Equipment.** A contra-asset account used to report the accumulation of systematic and rational allocations of the estimated cost of using equipment on a historical cost basis over the useful life of the equipment. The depreciation expense is reported in Object 6900, Depreciation Expense, in the proprietary and fiduciary funds only.

9450 **Work in Progress.** An asset representing the value of partially completed work.

9500–9699 **Liabilities**

9500 **Accounts Payable (Current Liabilities).** Amounts due to private persons, firms, or corporations for services rendered and goods received on or before the close of the fiscal year. Do not include encumbrances represented by purchase orders or contracts, or portions thereof, for services or goods to be furnished after the close of the fiscal year. Include salaries earned but not paid until after June 30, amounts owed to other LEAs for tuition payments, that portion of construction contracts represented by work done by the close of the fiscal period, invoices for materials or equipment received prior to June 30, and so forth. Use Object 9620, Due to Student Groups/Other Agencies, for the liabilities of a trust or agency fund.

Note: Range 9501–9589 is reserved for local use, such as for payroll tax accruals.

9501–9589 **Accounts Payable (Locally Defined).** *These accounts are used at the option of LEAs to track current liabilities, such as payroll withholdings and deductions. For CDE reporting, these accounts must be converted to Object 9500.*

9590 **Due to Grantor Governments.** This account is used to record amounts owed to state entities and federal agencies. The account represents cash received from state sources or

106—Object

<u>Code</u>	<u>Description</u>
	under a federal financial assistance program that exceed the amounts earned and which must be returned to the grantors. This account would also be used if the grantors are other governmental entities, including counties, cities, and other school districts.
9610	Due to Other Funds. Amounts due to other funds within the LEA.
9620	Due to Student Groups/Other Agencies. This account is used to record amounts owed to student groups or other agencies within agency funds. Amounts recorded as Due to Student Groups/Other Agencies equal the difference between amounts recorded as assets and any recorded liabilities of student groups/other agencies, such as accounts payable. The assets held should equal the net assets and liabilities of the agencies, and there is no ending fund balance. Do not use Object 9500, Accounts Payable, in a trust or agency fund. Other general receivables from students in the General Fund should be coded to Object 9200, Accounts Receivable. There is no fund balance in an agency fund. Assets held equal the liability to the other agency.
9640	Current Loans. Short-term obligations representing amounts borrowed for short periods of time and usually evidenced by notes payable. Such loans may be unsecured or secured by specific revenues to be collected, such as tax-anticipation notes.
9650	Deferred Revenue. Revenue that has been received but is unearned as of June 30.
9660–9669	Long-Term Liabilities. An account set up to reflect long-term liabilities in the proprietary or trust funds and the General Long-Term Debt Account Group.
9661	General Obligation Bonds Payable. The liability account reflecting the outstanding balance of general obligation bonds.
9662	State School Building Loans Payable. A liability account reflecting the outstanding principal balance of State School Building Loans. State School Building Loans were granted in the past to facilitate school construction. These loans are no longer being offered under this program; however, some LEAs still have outstanding balances that are being repaid.
9664	Other Postemployment Benefits. A liability account reflecting benefits other than pension benefits provided to employees following termination, but before retirement, as well as the period after retirement.
9665	Compensated Absences Payable. A liability account reflecting accumulated unpaid benefits that are provided to employees. These benefits include vacation and sick leave and sabbatical leaves that are paid to employees upon termination or retirement. However, this liability account does not include sick leave balances for which employees receive only additional service time for pension benefit purposes.
9666	Certificates of Participation (COPs) Payable. The liability account reflecting the outstanding principal balance of COPs.

<u>Code</u>	<u>Description</u>
9667	Capital Leases Payable. A liability account reflecting the noncurrent portion of the discounted present value of total future stipulated payments on lease agreements that are capitalized.
9668	Lease Revenue Bonds Payable. A liability account reflecting the outstanding balance of lease revenue bonds.
9669	Other General Long-Term Debt. A liability account reflecting other long-term liabilities, such as the noncurrent portions of liabilities for unfunded pension obligations and other similar items.
9700–9799	Fund Balance. Fund balance represents the difference between the assets and liabilities of a fund.
9700–9759	Fund Balance, Reserved
9710–9719	Reserve for Nonexpendable Assets. An account set up to reflect the value of nonexpendable asset accounts. At the beginning of the fiscal year, this account is credited with the same amounts that are set up as debits to the previously described asset accounts.
9711	Reserve for Revolving Cash. The portion of fund balance reflecting the value of revolving cash account.
9712	Reserve for Stores. The portion of fund balance reflecting the value of stores.
9713	Reserve for Prepaid Expenditures (Expenses). The portion of fund balance reflecting the value of prepaid expenditures/expenses.
9719	Reserve for All Others. The portion of fund balance reflecting the value not specified above. For example, this object is used for the legal reserve required for Certificates of Participation.
9720	<i>Reserve for Encumbrances. An amount set aside to provide for encumbrances. Generally encumbrances are closed at the end of the fiscal year; new purchase orders or contracts are opened for the subsequent year. However, an LEA may disclose outstanding purchase orders or contracts that will be included in the budget either as a footnote to the financial statements or in the Reserve for Encumbrances.</i>
9730	General Reserve. The amount set aside by the governing board to meet cash requirements in the succeeding fiscal year until adequate proceeds from the taxes levied or from the apportionment of state funds are available.
9740	Legally Restricted Balance. Segregation of a portion of a fund balance for legally restricted funds. For example, the unspent instructional material funds or the unspent proceeds from Certificates of Participation.

106—Object

<u>Code</u>	<u>Description</u>
9760–9799	Fund Balance, Unreserved
9770	Designated for Economic Uncertainties. The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.
9775	Designated for the Unrealized Gains of Investments and Cash in County Treasury. The portion of the fund balance attributable to an increase in the fair value of investments or cash in county treasury, an unrealized gain that is not available for spending.
9780	Other Designations. The portion of the fund balance that has been set aside by the governing board for specific purposes.
9790	Undesignated/Unappropriated. This account represents the excess of the fund's assets over its liabilities and may include a budgetary element: the excess of estimated revenue (and estimated other financing sources) over appropriations (and estimated other financing uses).
9791	Beginning Fund Balance. This account represents the difference between the assets and liabilities of a fund at the beginning of the fiscal year. Audit adjustments and other restatements that restate the beginning fund balance are recorded in Objects 9793 and 9795 as appropriate.
9793	Audit Adjustments. This account is used to record the audit adjustments that restate the beginning fund balance.
9795	Other Restatements. This account is used to record material prior-year corrections that restate the beginning fund balance.
9800–9829	<i>Budgetary Accounts.</i> The following budgetary accounts are used by LEAs to record the budget. These accounts are not imported into the SACS software.
9810	<i>Estimated Revenue.</i> The budgetary account that shows all revenue estimated to be received or accrued during the fiscal year. This account is a control account in a fund's general ledger and it must agree with the subsidiary ledger.
9815	<i>Estimated Other Financing Sources.</i> The budgetary account that shows all the other financial resources that are estimated to be received or accrued during the fiscal year. This account is optional; LEAs may use Object 9810 to record both budgeted revenue and other sources.
9820	<i>Appropriations.</i> Authorization granted by the governing board to make expenditures and to incur obligations for specific purposes and amounts within the fiscal year. This account is a control account in the general ledger, and it must agree with the subsidiary ledger.
9825	<i>Estimated Other Financing Uses.</i> The budgetary account that shows all of the other financial obligations that will be paid or will accrue during the fiscal year. This account is optional; LEAs may use Object 9820 to record both appropriations and estimated other uses.

<u>Code</u>	<u>Description</u>
9830–9899	Control Accounts
9830	Encumbrances. <i>Obligations in the form of purchase orders, contracts, salaries, or other commitments that are chargeable to an appropriation and for which part of the appropriation is reserved. Encumbrances are canceled when the obligation is paid or when the actual liability is set up. This control account represents the total amount of the appropriations that has been designated for expenditures for specified purposes. Details of encumbrances by classification or account are recorded in the same subsidiary appropriations ledger in which expenditures are recorded.</i>
9840	Revenue. <i>The control account for all revenue that is received or accrued during the fiscal year.</i>
9845	Other Financing Sources. <i>The control account for other financing sources. This account is optional; LEAs may use Object 9840 as the control account for revenue and other financing sources.</i>
9850	Expenditures. <i>The control account for all expenditures that are paid or accrued during the fiscal year.</i>
9855	Other Financing Uses. <i>The control account for other financing uses. This account is optional; LEAs may use Object 9850 as the control account for expenditures and other financing uses.</i>
9910–9979	Nonoperating Accounts
9910	Suspense Clearing. <i>An account that carries or credits temporarily pending to the determination of the proper account or accounts to which they are to be posted and that may be used for posting of amounts not yet analyzed to decide whether they should be revenue, expenditure, or abatement. Charges that must be allocated or prorated may be posted in their account until such allocation or proration can be calculated. This account must balance to zero at the close of the fiscal year and should be reviewed monthly.</i>
9980–9989	Other Debits. The following accounts are used only in Account Groups 96 and 97.
9980	Amount Available. An account in the general long-term debt account group equal to the fund balance available in the governmental fund (e.g., a debt service fund) for the retirement of general long-term liabilities.
9989	Amount to Be Provided. An account in the general long-term debt account group representing the amount to be provided by taxes or other general revenues to liquidate general long-term liabilities.
9990–9999	Other Credits
9990	Investment in General Fixed Assets. An account in the general fixed asset account group that represents the LEA's equity in general fixed assets.

106—Object
